

No. 638, S.]

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CHAPTER 321.

AN ACT to amend 139.50 (2) (introductory paragraph) and (3) (d) and 139.51 (2) of the statutes, relating to making permanent the tax on tobacco products.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 139.50 (2) (introductory paragraph) and (3) (d) of the statutes are amended to read:

139.50 (2) (introductory paragraph) * * * To provide revenue for the rehabilitation of * * * veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, an occupational tax is assessed, imposed and levied upon the sale, exchange, offering or exposing for sale, having in possession with intent to sell, or removal for consumption or sale of tobacco products, or other disposition for any purpose whatsoever other than for shipment in interstate or foreign commerce. Such tax is levied and shall be collected at the following rates:

(3) (d) Manufacturers and wholesalers within or without this state and having permits from the state treasurer may purchase stamps at a discount of * * * 5 per cent and affix them in the manner prescribed by the state treasurer to containers of tobacco products to be sold in this state, in which case the recipient of such tobacco products within this state, from sources without this state, shall not be required to purchase and affix stamps thereto.

SECTION 2. 139.51 (2) of the statutes is amended to read:

139.51 (2) * * * To provide revenue for the rehabilitation of * * * veterans of World War II, construction and improvements at state institutions and other state property, and post-war public works projects to relieve post-war unemployment, a tax is assessed, imposed and levied upon the use in this state by any person, whether the owner or otherwise, of tobacco products for any purpose whatsoever. Such tax shall be imposed but once with respect to the same tobacco products whether the possession thereof continues with the person paying the tax or is transferred to another.

Approved June 23, 1949.